

# EXTENSIONS OF REMARKS

## MEMORANDA OF UNDERSTANDING BETWEEN THE COMMITTEE ON THE JUDICIARY AND THE COMMITTEES ON AGRICULTURE, ENERGY AND COMMERCE, AND WAYS AND MEANS

**HON. JOHN A. BOEHNER**

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, January 6, 2015*

Mr. BOEHNER. Mr. Speaker, I submit the following memoranda of understanding.

### MEMORANDUM OF UNDERSTANDING

On January 6, 2015, the House agreed to H. Res. 5, establishing the rules of the House for the 114th Congress. Section 2(a)(2)(A) of H. Res. 5 contained a provision adding "criminalization" to the jurisdictional statement of the Committee on the Judiciary.

The Committee on the Judiciary and the Committee on Agriculture jointly acknowledge as the authoritative source of legislative history concerning section 2(a)(2)(A) of H. Res. 5 the description printed in the Congressional Record and submitted by Rules Committee Chair Pete Sessions.

By this memorandum, the committees record their further mutual understandings by providing the following example, which will supplement the statement cited above.

In general, this change is not intended to cover measures that make changes to a regulatory or revenue collection scheme without making changes to the specific conduct that triggers a criminal penalty that is part of the enforcement regime.

For instance, where a statute prohibits unauthorized movement of certain prohibited plants or animals without the proper permit and imposes a criminal sanction for a violation of the permit, a measure which simply makes changes to the permitting process would not fall within the scope of this rules change, even in the case where a criminal penalty applies broadly to the statute in question. It is the conduct of moving the prohibited item, not the permitting process, which gives rise to the Committee on the Judiciary's jurisdictional interest.

This example is intended to be merely illustrative rather than exclusive or exhaustive. Nothing in this memorandum precludes a further agreement between the committees with regard to the implementation of this provision.

BOB GOODLATTE,

*Chair, Committee on the Judiciary.*

K. MICHAEL CONAWAY,

*Chair, Committee on Agriculture.*

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By this memorandum, the committees record their further mutual understandings by providing the following examples, which will supplement the statement cited above.

In general, this change is not intended to cover measures that make changes to a regulatory or revenue collection scheme without making changes to the specific conduct that triggers a criminal penalty that is part of the enforcement regime.

For instance, where there is a regulatory statute that prohibits discharge of a pollutant without a permit or in a manner inconsistent with that permit and which imposes a criminal sanction for a violation thereof, and a measure adds another substance to the list of pollutants, that would not fall within the scope of this change. It is the conduct of discharging the pollutant, not the identification of the pollutant, which gives rise to the Committee on the Judiciary's jurisdictional interest.

This example is intended to be merely illustrative rather than exclusive or exhaustive. Nothing in this memorandum precludes a further agreement between the committees with regard to the implementation of this provision.

BOB GOODLATTE,

*Chair, Committee on the Judiciary.*

FRED UPTON,

*Chair, Committee on Energy and Commerce.*

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By this memorandum, the committees record their further mutual understandings by providing the following example, which will supplement the statement cited above.

In general, this change is not intended to cover measures that make changes to a regulatory or revenue collection scheme without making changes to the specific conduct that triggers a criminal penalty that is part of the enforcement regime.

For instance, where a statute prohibits evasion of taxes or tariffs, and imposes a criminal sanction for a violation thereof, a modification of, repeal of, or addition to a substantive provision that is used to determine taxes (and, if applicable, interest) or tariffs owed would not fall within the scope of this rules change because it would not by itself address a specific element relating to its criminal enforcement. It is the conduct of evading taxes or tariffs, not the imposition or calculation of the tax or tariff itself, which gives rise to the Committee on the Judiciary's jurisdictional interest.

This example is intended to be merely illustrative rather than exclusive or exhaustive. Nothing in this memorandum precludes a further agreement between the committees

with regard to the implementation of this provision.

BOB GOODLATTE,

*Chair, Committee on the Judiciary.*

PAUL RYAN,

*Chair, Committee on Ways and Means.*

## RECOGNIZING TENNANT TRUCK LINES FOR ITS PARTICIPATION IN WREATHS ACROSS AMERICA

**HON. CHERI BUSTOS**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, January 6, 2015*

Mrs. BUSTOS. Mr. Speaker, I rise today to recognize the work of Tennant Truck Lines of Colona, Illinois. For the last five years, Tennant Truck Lines has participated in the Wreaths Across America program, which honors veterans by coordinating wreath laying ceremonies throughout all 50 states.

I had the honor of participating in the Wreaths Across America ceremony on December 13, 2014, at the Rock Island National Cemetery, in my home district in Illinois. This was the 10th Wreaths Across America ceremony held at the Cemetery, one of thousands of ceremonies held across the nation.

Tennant Truck Lines played a vital role in transporting wreaths, volunteering their trucks and manpower to move 3,072 wreaths to over 900 veteran ceremonies by December 13. Two trucks from Tennant Truck Lines drove all the way to Arlington National Cemetery, and many more played a vital role in transporting wreaths within the Midwest as they traveled from Maine to California.

Mr. Speaker, I am extremely proud of the work Tennant Truck Lines and CEO Aaron Tennant have done to remember and honor the veterans who bravely served our country. It is my honor to recognize them today.

## "TAX CODE TERMINATION ACT"

**HON. BOB GOODLATTE**

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, January 6, 2015*

Mr. GOODLATTE. Mr. Speaker, I rise today to re-introduce the "Tax Code Termination Act," legislation that will abolish the Internal Revenue Code by December 31, 2019, and call on Congress to approve a new Federal tax system by July of the same year.

There is no denying that our current tax system has spiraled out of control. Americans devote countless hours each year to comply with the tax code and it is very clear we need tax simplification. Today's tax code is unfair, discourages savings and investment, and is impossibly complex. Businesses and families need relief from uncertainty and the burdensome task of complying with the tax code. However, the problem is Congress won't act on fundamental tax reform unless it is compelled to do so. The Tax Code Termination

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